

## **REMARKS**

Pursuant to 37 C.F.R. § 1.111, Applicants respectfully request reconsideration of the claim objections and rejections set forth in the Office communication dated October 17, 2006.

### **Summary**

Claims 1, 5 and 8 - 9 are currently amended.

Claim 2 is cancelled.

Claims 24 – 32 are added.

Claims 1, 5, 7 – 9, and 24 – 32 are currently pending.

### **Allowable Subject Matter**

Claim 5 was objected to as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims.

### **Claim Objections**

Claim 1 was objected to because of an informality. Applicants have amended claim 1 to obviate the stated informality. Therefore, Applicants respectfully request that the Examiner withdraw the claim objection.

### **Claim Rejections – 35 U.S.C. § 112, second paragraph**

Claim 8 was rejected pursuant to 35 U.S.C. § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. Applicants believe that claim 8 distinctly describes the claimed subject matter. However, in order to expedite prosecution, Applicants have amended claim 8 to further define the claimed subject matter. Therefore, Applicants respectfully request that the Examiner withdraw the claim rejection pursuant to 35 U.S.C. § 112, second paragraph.

### **Claim Rejections – 35 U.S.C. § 102(b)**

Claims 1, 2, and 7 – 9 were rejected pursuant to 35 U.S.C. § 102(b) as being anticipated by Shibayama et al. (JP 07-225918).

Claim 1 recites, *inter alia*, the upper surface of the lower magnetic core layer is formed as a flat surface over a region opposing the first coil pieces between a pair of the raised layers formed below both sides of the first coil pieces.

Shibayama et al. fail to teach or suggest the upper surface of the lower magnetic core layer is formed as a flat surface over a region opposing the first coil pieces between a pair of the raised layers formed below both sides of the first coil pieces. In fact, Shibayama et al. teach a contrary arrangement. Shibayama et al. teach a magnetic substrate 1 (abstract) with a recessed portion formed in the magnetic substrate 1 (Figure 2). The magnetic substrate (1) is not flat because of the recessed portion. Therefore, claim 1 is allowable over the cited reference.

Claim 1 is also allowable for reasons that are independent of those discussed above. Claim 1 recites a raised layer. Shibayama et al. fail to teach or suggest a raised layer. In fact, Shibayama et al. teach a contrary arrangement. The Examiner cites an insulating layer (4) as the raised layer. The Examiner cites the same insulating layer (4) as the coil insulating layer. Shibayama et al. teach forming recessed portion in a magnetic substrate (1) (Figure 3). The side walls are used to shape the other layers in a raised direction. There is no suggestion of nor need for a raised layer. Therefore, claim 1 is allowable over the cited reference.

Dependent claims 7 – 9 depend from allowable claim 1, so are allowable for at least this reason. Further limitations of the dependent claims are allowable over the cited reference. For example, the cited reference fails to teach the raised layer is arranged under each of the first coil pieces as recited in claim 9. Shibayama et al. teach that the magnetic substrate (1) that directly contacts the lower coil layer (5). The lower coil layer (5) directly contacts the upper coil layer (5). Shibayama et al. fail to teach a raised layer. However, even under the Examiner's interpretation, there is no space allocated for a raised layer between any of the other layers.

### **New Claims**

Claims 24 – 33 are added. No new matter has been added as a result. Support for each of the added claims can be found in the original specification.

Independent claim 24 recites, inter alia, features that are similar to those in claim 1, so is allowable for at least the reasons discussed above. Further limitations of claim 24 are allowable over the cited references. For example, the cited references fail to disclose or suggest the connection surfaces of the first coil pieces being disposed at or below a lower surface of the magnetic layer. In fact, Shibayama et al. teach a contrary arrangement. Shibayama et al. teach that the upper coil layer (5) and lower coil layer (5) connect above the magnetic layer (7). Therefore, claim 24 is allowable over the cited references. Dependent claims 25 – 27 depend from allowable claim 24, so are allowable for at least this reason.

Independent claim 28 incorporates the allowable feature in claim 5. Claim 28 is allowable for at least the same reasons that claim 5 is allowable. Dependent claims 29 – 33 depend from allowable claim 24, so are allowable for at least this reason.

**CONCLUSION**

Applicants respectfully submit that all pending claims are in condition for allowance and request notice of allowance. If the Examiner is unable to allow the application in the next Office Action and believes that a telephone interview would be helpful to resolve any issues, he is respectfully requested to contact the undersigned.

Respectfully submitted,

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